

Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket No. D.T.E. 02-24/25
Record Request Response

Record Request No.: DTE-RR-4

What are the lives (total amortization period) of the various items of amortization on DTE 7-24 (Gas)(items 1 through 5) --- not remaining life.

Response:

The lives (amortization period) of the various items of amortization on DTE 7-24 (Gas) (items 1 through 5) are as follows:

<u>Description</u>	<u>As on DTE 7-24 (Gas)</u>	<u>Total Amortization Period</u>
Line 1 Computer Software	60 month	60 months
Line 2 Customer Information System	73 month	120 months
Line 3 Internet Website	55 month	60 months
Line 4 Technology Services	60 month	60 months
Line 5 LERS Logica System	60 month	60 months

Line 1 – Recorded as Utility Plant in 2001. Amortization began at various times in 2001.

Line 2 – Initially recorded in deferred debit for recovery in Transition and SOS. Amortization began in 1998 as a credit to Transition and SOS's deferred debit. Department disallowed for recovery in Transition and SOS in DTE 99-110. Reclassified actual cost to Utility Plant for recovery in distribution rates starting November 2001 over the estimated remaining useful life (73 months of asset life). Original estimated useful life was 120 months.

Line 3 – Initially recorded as deferred debit. Amortization began in June 2001. Original estimated useful life was 60 months. Subsequently transferred to Utility Plant in November 2001 and amortized over the remaining estimated useful life (55 months). Asset transferred to Utility Plant at net book value.

Line 4 – Recorded as Utility Plant in 2001. Amortization began in 2001.

Line 5 – Initially recorded in deferred debit for recovery in SOS. Amortization began in 1998 as a credit to SOS's deferred debit. Department disallowed for recovery in SOS in DTE 99-110. Reclassed actual cost to Utility Plant for recovery in distribution rates starting November 2001. Amortized over the original estimated useful life beginning in 2001.

Person Responsible: Mark H. Collin